

**RENWICK UNIFIED SCHOOL DISTRICT NO. 267
ANDALE, KANSAS**

**FINANCIAL STATEMENT
JUNE 30, 2014**

BFR

BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
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JUNE 30, 2014

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BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS INDEPENDENT AUDITORS' REPORT

**Board of Education
Renwick Unified School District No. 267
Andale, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Renwick Unified School District No. 267, Andale, Kansas**, as of and for the year ended **June 30, 2014** and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Board of Education
Renwick Unified School District No. 267**

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

As described in Note 1 of the financial statement, the financial statement is prepared by **Renwick Unified School District No. 267, Andale, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Renwick Unified School District No. 267, Andale, Kansas**, as of **June 30, 2014**, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Renwick Unified School District No. 267, Andale, Kansas**, as of **June 30, 2014**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements and district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

**Board of Education
Renwick Unified School District No. 267**

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The 2013 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2013 basic financial statement upon which we rendered an unmodified opinion dated November 11, 2013. The 2013 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2013 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 basic financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 basic financial statement or to the 2013 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 comparative information is fairly stated in all material respects in relation to the 2013 basic financial statement as a whole, on the basis of accounting described in Note 1.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
December 10, 2014

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SUMMARY OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled		Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add		Ending Cash Balance
		Encumbrances	Encumbrances				Encumbrances and Accounts Payable	Encumbrances	
General Fund	\$ 0	\$ 572	\$ 10,609,219	\$ 10,609,791	\$ 0	\$ 11,557	\$ 11,557	\$ 11,557	\$ 11,557
Special Purpose Funds									
Supplemental General	244,706	0	3,638,992	3,541,221	342,477	0	0	0	342,477
At Risk (4 Year Old)	0	0	0	0	0	0	0	0	0
At Risk (K-12)	0	0	431,634	431,634	0	0	0	0	0
Capital Outlay	1,064,280	0	813,956	795,013	1,083,223	89,053	89,053	0	1,172,276
Driver Training	40,871	0	35,591	38,523	37,939	0	0	0	37,939
Food Service	18,761	0	738,910	739,777	17,894	389	389	0	18,283
Professional Development	702	0	7,300	7,672	330	0	0	0	330
Special Education	444,920	0	2,453,750	2,629,269	269,401	0	0	0	269,401
Vocational Education	0	325	241,285	241,610	0	0	0	0	0
KPERS Contribution	0	0	912,489	912,489	0	0	0	0	0
Federal Funds	5,874	0	132,058	132,058	5,874	0	0	0	5,874
Gifts and Grants	0	0	10,098	2,119	7,979	0	0	0	7,979
Contingency Reserve	800,000	0	109,806	277,814	631,992	0	0	0	631,992
Textbook and Student Material									
Revolving	51,433	0	84,775	109,763	26,445	0	0	0	26,445
Garden Plain High School Activity	20,196	0	22,938	20,783	22,351	26,162	26,162	0	48,513
Andale High School Activity	9,436	0	40,063	48,188	1,311	0	0	0	1,311
District Activity Funds	66,407	0	156,064	150,549	71,922	0	0	0	71,922
Debt Service Fund	2,832,057	0	2,996,020	2,935,228	2,892,849	0	0	0	2,892,849
	\$ 5,599,643	\$ 897	\$ 23,434,948	\$ 23,623,501	\$ 5,411,987	\$ 127,161	\$ 127,161	\$ 5,539,148	\$ 5,539,148

Composition of Cash:

Checking and Money Market Accounts
Agency Funds

\$ 5,723,139
(183,991)
\$ 5,539,148

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2014

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Renwick Unified School District No. 267 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Andale, Colwich, Garden Plain, St. Joe, and St. Marks, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

General Fund-The primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

Debt Service Fund-To account for the accumulation of resources for and the payment of, interest and principal on general long-term debt.

Agency Funds-To account for resources held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2014

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and debt service funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments for the year ended June 30, 2014.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook and Student Material Revolving Fund
Garden Plain High School Activity Fund	Andale High School Activity Fund
District Activity Funds	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2014

Note 2 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

Note 3 - On-Behalf Payments for Fringe Benefits and Salaries:

The District recognizes as revenues and expenses contributions made by the State of Kansas to the Kansas Public Employees Retirement System (KPERS) on behalf of the District's employees. For the year ended June 30, 2014, the State made contributions of \$912,489. These contributions are recorded in the KPERS Contribution Fund as receipts and expenditures.

Note 4 - Defined Benefit Pension Plan:

Plan Description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer, defined benefit pension plan as provided by K.S.A. 74-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas Ave, Suite 100, Topeka, KS 66603-3869) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at a minimum of 4% of covered salary. Member-employees' contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the remaining amount necessary to achieve the actuarially determined contribution rate. Kansas contributed 11.12% of covered payroll for the year ended June 30, 2014. These contribution requirements are established by KPERS and are periodically revised. Kansas contributions to KPERS for all Kansas public school employees for the years ending June 30, 2014, 2013 and 2012 were \$361,575,393, \$323,067,803, and \$298,635,383, respectively, equal to the required contributions for each year.

Note 5 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

		Transfer to:					
		General Fund	At Risk (K-12)	Professional Development	Special Education	Vocational Education	Contingency Reserve
							Total
Transfer from:							
General Fund	\$ 0	\$ 431,634	\$ 7,300	\$ 2,443,401	\$ 241,285	\$ 109,806	\$ 3,233,426
Driver Training	15,000	0	0	0	0	0	15,000
	<u>\$ 15,000</u>	<u>\$ 431,634</u>	<u>\$ 7,300</u>	<u>\$ 2,443,401</u>	<u>\$ 241,285</u>	<u>\$ 109,806</u>	<u>\$ 3,248,426</u>

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2014

Note 6 - Deposits:

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices. The rating of the District's investments is noted above.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the Government's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2014.

At June 30, 2014, the District's carrying amount of deposits was \$5,723,139 and the bank balance was \$6,142,699. The bank balance is held by three banks. Of the bank balance, \$849,338 was covered by depository insurance, and the remaining \$5,293,361 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 7 - Contingencies:

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2014

Note 8 - Postemployment Benefits:

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the District under this program.

The District has adopted two early retirement programs.

Under the first program, a full-time employee must be at least 57 years of age with 15 or more years with the District and 7 or more years for administrators and not be eligible for full social security benefits to elect retirement under the program. For teachers, benefits include an annual amount equal to .93% of qualifying salary (the sum of the salary base plus the retiree's current step and track compensation) for each year of service in the District, to a maximum of 25.11%. For administrators employed with the District no more than 14 years, benefits include an annual amount equal to the single health insurance premium, not to exceed \$250 per month. For administrators employed by the District more than 15 years, annual benefits are .93% of the sum of the administrative salary for each year of service in the District, to a maximum of 25.11% and not to exceed \$1,000 per month. These benefits are available for a maximum of five years or until the person becomes eligible for full social security benefits.

It is the policy of the District to record these benefits as expenditures when paid. Total expenditures under this program for the year ended June 30, 2014, was \$32,688 for 3 former employees.

Under the second program, a full-time employee must be at least 57 years of age with 15 or more years with the District and are not be eligible for full social security benefits to elect retirement under the program. Benefits include an annual contribution to a 403(b) account equal to the lesser of .93% of qualifying salary (the sum of the salary base plus the retiree's current step and track compensation) for each year of service in the District, to a maximum of 25.11% or the maximum amount that can be contributed to such an account under Section 415(c) of the Internal Revenue Code. These benefits are available for the lesser of five years, until the employee reaches age 65 or the death of the employee.

It is the policy of the District to record these benefits as expenditures when paid. Total expenditures under the program for the year ended June 30, 2014, was \$110,726 for 6 former employees.

Note 9 - Reimbursed Expenses:

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2014

Note 10 - Subsequent Events:

Subsequent to June 30, 2014, the District entered into a lease purchase agreement for twenty digital copiers. The lease has a principal amount of \$184,647 with interest at 5.237% payable in sixty monthly installments of \$3,504.60.

The District has evaluated subsequent events through December 10, 2014, the date which the financial statement was available to be issued.

Note 11 - Long-Term Debt:

Principal payments are due annually for general obligation bonds on November 1. Interest payments are due semi-annually on May 1 and November 1.

Lease payments are due annually.

Terms for long-term liabilities for the District for the year ended June 30, 2014 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
1999 Series	4.00 - 5.25	1/1/99	\$ 22,360,500	11/1/14
2005 Series	3.20 - 4.50	7/1/05	\$ 6,780,000	11/1/19
2008 Series	3.25 - 4.00	2/1/08	\$ 9,500,000	11/1/28
2009 Series	3.00 - 5.00	7/1/09	\$ 9,510,000	11/1/29
Capital Lease				
Energy Conservation Equipment	5.01	10/18/05	\$ 874,793	9/1/20

Changes in long-term liabilities for the District for the year ended June 30, 2014 were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
1999 Series	\$ 2,255,000	\$ 0	\$ 1,100,000	\$ 1,155,000	\$ 87,794
2005 Series	6,730,000	0	25,000	6,705,000	272,918
2008 Series	8,475,000	0	375,000	8,100,000	302,591
2009 Series	8,765,000	0	390,000	8,375,000	381,925
	<u>26,225,000</u>	<u>0</u>	<u>1,890,000</u>	<u>24,335,000</u>	<u>1,045,228</u>
Capital Lease					
Energy Conservation Equipment	544,823	0	57,116	487,707	27,363
	<u>\$ 26,769,823</u>	<u>\$ 0</u>	<u>\$ 1,947,116</u>	<u>\$ 24,822,707</u>	<u>\$ 1,072,591</u>

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2014

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	Principal			Interest			Total Principal and Interest
	General Obligation Bonds	Capital Leases	Total Principal	General Obligation Bonds	Capital Leases	Total Interest	
2015	\$ 1,970,000	\$ 59,980	\$ 2,029,980	\$ 960,912	\$ 24,499	\$ 985,411	\$ 3,015,391
2016	2,040,000	62,988	2,102,988	879,296	21,491	900,787	3,003,775
2017	2,130,000	66,146	2,196,146	803,125	18,333	821,458	3,017,604
2018	2,205,000	69,463	2,274,463	723,097	15,016	738,113	3,012,576
2019	2,315,000	72,946	2,387,946	630,623	11,533	642,156	3,030,102
2020 - 2024	6,615,000	156,184	6,771,184	2,097,101	12,773	2,109,874	8,881,058
2025 - 2029	6,365,000	0	6,365,000	863,197	0	863,197	7,228,197
2030	695,000	0	695,000	16,680	0	16,680	711,680
	<u>\$ 24,335,000</u>	<u>\$ 487,707</u>	<u>\$ 24,822,707</u>	<u>\$ 6,974,031</u>	<u>\$ 103,645</u>	<u>\$ 7,077,676</u>	<u>\$ 31,900,383</u>

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

Fund	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 10,893,811	\$ (764,530)	\$ 480,510	\$ 10,609,791	\$ 10,609,791	\$ 0
Special Purpose Funds						
Supplemental General	3,801,928	(260,707)	0	3,541,221	3,541,221	0
At Risk (4 Year Old)	25,000	0	0	25,000	0	(25,000)
At Risk (K-12)	500,000	0	0	500,000	431,634	(68,366)
Capital Outlay	1,830,513	0	0	1,830,513	795,013	(1,035,500)
Driver Training	59,275	0	0	59,275	38,523	(20,752)
Food Service	936,878	0	0	936,878	739,777	(197,101)
Professional Development	15,701	0	0	15,701	7,672	(8,029)
Special Education	3,085,000	0	0	3,085,000	2,629,269	(455,731)
Vocational Education	475,000	0	0	475,000	241,610	(233,390)
KPERS Contribution	943,830	0	0	943,830	912,489	(31,341)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	132,058	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	2,119	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	277,814	XXXXXXXXXX
Textbook and Student Material						
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	109,763	XXXXXXXXXX
Garden Plain High School Activity	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	20,783	XXXXXXXXXX
Andale High School Activity	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	48,188	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	150,549	XXXXXXXXXX
Debt Service Fund	2,941,390	0	0	2,941,390	2,935,228	(6,162)
	<u>\$ 25,508,326</u>	<u>\$ (1,025,237)</u>	<u>\$ 480,510</u>	<u>\$ 24,963,599</u>	<u>\$ 23,623,501</u>	<u>\$ (2,081,372)</u>

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 2,245,934	\$ 2,385,165	\$ 1,850,610	\$ 534,555
State Sources	8,322,436	8,156,250	9,028,201	(871,951)
Federal Sources	23,079	52,804	0	52,804
Transfers	0	15,000	15,000	0
	<u>10,591,449</u>	<u>10,609,219</u>	<u>\$ 10,893,811</u>	<u>\$ (284,592)</u>
Expenditures				
Instruction	3,167,743	2,900,073	\$ 2,866,017	\$ 34,056
Student Support Services	290,348	282,552	265,014	17,538
Instructional Support Staff	275,302	276,296	251,279	25,017
General Administration	367,751	362,089	335,661	26,428
School Administration	1,151,098	848,522	1,050,656	(202,134)
Operations & Maintenance	1,892,111	1,892,490	1,727,011	165,479
Student Transportation Services	504,613	548,590	460,581	88,009
Other Supplemental Services	133,457	265,753	122,592	143,161
Transfers	2,809,026	3,233,426	3,815,000	(581,574)
Adjustment to Comply With Legal Max	0	0	(764,530)	764,530
Adjustment for Qualifying Budget Credits	0	0	480,510	(480,510)
	<u>10,591,449</u>	<u>10,609,791</u>	<u>\$ 10,609,791</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	(572)		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>572</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,819,838	\$ 1,997,361	\$ 1,855,279	\$ 142,082
County Sources	238,902	234,167	215,632	18,535
State Sources	1,487,393	1,407,464	1,486,311	(78,847)
	<u>3,546,133</u>	<u>3,638,992</u>	<u>\$ 3,557,222</u>	<u>\$ 81,770</u>
Expenditures				
Instruction	3,562,696	3,529,318	\$ 3,788,928	\$ (259,610)
Instructional Support Staff	11,968	11,903	13,000	(1,097)
Adjustment to Comply With Legal Max	<u>0</u>	<u>0</u>	<u>(260,707)</u>	<u>260,707</u>
	<u>3,574,664</u>	<u>3,541,221</u>	<u>\$ 3,541,221</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(28,531)	97,771		
Unencumbered Cash, Beginning	273,237	244,706		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 244,706</u>	<u>\$ 342,477</u>		

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>At Risk (4 Year Old) Fund</u>	<u>Current Year</u>			<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	\$ 0	\$ 0	\$ 25,000	\$ (25,000)
	<u>0</u>	<u>0</u>	<u>\$ 25,000</u>	<u>\$ (25,000)</u>
Expenditures				
Instruction	0	0	\$ 25,000	\$ (25,000)
	<u>0</u>	<u>0</u>	<u>\$ 25,000</u>	<u>\$ (25,000)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>At Risk (K-12) Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Transfers	\$ 416,661	\$ 431,634	\$ 500,000	\$ (68,366)
	<u>416,661</u>	<u>431,634</u>	<u>\$ 500,000</u>	<u>\$ (68,366)</u>
Expenditures				
Instruction	416,661	431,634	\$ 500,000	\$ (68,366)
	<u>416,661</u>	<u>431,634</u>	<u>\$ 500,000</u>	<u>\$ (68,366)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Capital Outlay Fund</u>	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Local Sources	\$ 708,826	\$ 737,200	\$ 694,507	\$ 42,693
County Sources	74,978	76,756	71,726	5,030
	<u>783,804</u>	<u>813,956</u>	<u>766,233</u>	<u>47,723</u>
Expenditures				
Instruction	214,536	268,321	\$ 1,280,513	\$ (1,012,192)
General Administration	673	0	50,000	(50,000)
Central Services	95,526	0	115,000	(115,000)
Operations & Maintenance	0	292,526	0	292,526
Transportation	59,114	99,526	115,000	(15,474)
Other Support Services	33,472	17,525	35,000	(17,475)
Facility Acquisition & Construction				
Services	110,061	32,636	150,000	(117,364)
Debt Service	84,479	84,479	85,000	(521)
	<u>597,861</u>	<u>795,013</u>	<u>\$ 1,830,513</u>	<u>\$ (1,035,500)</u>
Receipts Over (Under) Expenditures	185,943	18,943		
Unencumbered Cash, Beginning	878,337	1,064,280		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 1,064,280</u>	<u>\$ 1,083,223</u>		

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Driver Training Fund</u>	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Local Sources	\$ 18,534	\$ 25,731	\$ 30,000	\$ (4,269)
State Sources	13,671	9,860	14,950	(5,090)
	<u>32,205</u>	<u>35,591</u>	<u>44,950</u>	<u>(9,359)</u>
Expenditures				
Instruction	26,816	20,059	\$ 39,175	\$ (19,116)
Vehicle Operations, Maintenance				
Services	2,244	3,464	5,100	(1,636)
Transfer	0	15,000	15,000	0
	<u>29,060</u>	<u>38,523</u>	<u>59,275</u>	<u>(20,752)</u>
Receipts Over (Under) Expenditures	3,145	(2,932)		
Unencumbered Cash, Beginning	37,726	40,871		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 40,871</u>	<u>\$ 37,939</u>		

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Food Service Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Local Sources	\$ 492,853	\$ 505,795	\$ 642,000	\$ (136,205)
State Sources	9,521	9,862	11,720	(1,858)
Federal Sources	197,280	223,253	264,398	(41,145)
	<u>699,654</u>	<u>738,910</u>	<u>\$ 918,118</u>	<u>\$ (179,208)</u>
Expenditures				
Food Service Operations	705,894	739,777	\$ 936,878	\$ (197,101)
	<u>705,894</u>	<u>739,777</u>	<u>\$ 936,878</u>	<u>\$ (197,101)</u>
Receipts Over (Under) Expenditures	(6,240)	(867)		
Unencumbered Cash, Beginning	25,001	18,761		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 18,761</u>	<u>\$ 17,894</u>		

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Professional Development Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Transfers	\$ 4,348	\$ 7,300	\$ 15,000	\$ (7,700)
	<u>4,348</u>	<u>7,300</u>	<u>\$ 15,000</u>	<u>\$ (7,700)</u>
Expenditures				
Instructional Support Staff	4,714	7,672	\$ 15,701	\$ (8,029)
	<u>4,714</u>	<u>7,672</u>	<u>\$ 15,701</u>	<u>\$ (8,029)</u>
Receipts Over (Under) Expenditures	(366)	(372)		
Unencumbered Cash, Beginning	1,068	702		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 702</u>	<u>\$ 330</u>		

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Special Education Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Local Sources	\$ 18,200	\$ 10,349	\$ 26,000	\$ (15,651)
Transfers	2,150,150	2,443,401	2,800,000	(356,599)
	<u>2,168,350</u>	<u>2,453,750</u>	<u>\$ 2,826,000</u>	<u>\$ (372,250)</u>
Expenditures				
Instruction	2,380,883	2,469,555	\$ 2,805,000	\$ (335,445)
Student Transportation Services	156,675	159,714	280,000	(120,286)
	<u>2,537,558</u>	<u>2,629,269</u>	<u>\$ 3,085,000</u>	<u>\$ (455,731)</u>
Receipts Over (Under) Expenditures	(369,208)	(175,519)		
Unencumbered Cash, Beginning	814,128	444,920		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 444,920</u>	<u>\$ 269,401</u>		

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Vocational Education Fund</u>	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Transfers	<u>\$ 237,867</u>	<u>\$ 241,285</u>	<u>\$ 475,000</u>	<u>\$ (233,715)</u>
	<u>237,867</u>	<u>241,285</u>	<u>\$ 475,000</u>	<u>\$ (233,715)</u>
Expenditures				
Instruction	<u>238,284</u>	<u>241,610</u>	<u>\$ 475,000</u>	<u>\$ (233,390)</u>
	<u>238,284</u>	<u>241,610</u>	<u>\$ 475,000</u>	<u>\$ (233,390)</u>
Receipts Over (Under) Expenditures	(417)	(325)		
Unencumbered Cash, Beginning	417	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>325</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS

FOR THE YEAR ENDED JUNE 30, 2014

(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>KPERS Contribution Fund</u>	Current Year			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 813,647	\$ 912,489	\$ 943,830	\$ (31,341)
	<u>813,647</u>	<u>912,489</u>	<u>\$ 943,830</u>	<u>\$ (31,341)</u>
Expenditures				
Instruction	523,257	586,822	\$ 606,978	\$ (20,156)
Student Support Services	21,236	23,816	24,634	(818)
Instructional Support Staff	21,562	24,181	25,012	(831)
General Administration	28,640	32,120	33,222	(1,102)
School Administration	72,577	81,394	84,189	(2,795)
Other Supplemental Services	7,730	8,668	8,967	(299)
Operations and Maintenance	77,215	86,595	89,569	(2,974)
Student Transportation Services	30,919	34,675	35,866	(1,191)
Food Service	30,511	34,218	35,393	(1,175)
	<u>813,647</u>	<u>912,489</u>	<u>\$ 943,830</u>	<u>\$ (31,341)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Bond and Interest Fund</u>	Prior Year	<u>Current Year</u>		Variance -
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over (Under)</u>
Cash Receipts				
Local Sources	\$ 1,821,769	\$ 1,750,221	\$ 1,654,934	\$ 95,287
County Sources	235,470	218,469	202,259	16,210
State Sources	1,006,726	1,027,330	1,027,330	0
	<u>3,063,965</u>	<u>2,996,020</u>	<u>\$ 2,884,523</u>	<u>\$ 111,497</u>
Expenditures				
Debt Service	2,960,959	2,935,228	\$ 2,941,390	\$ (6,162)
	<u>2,960,959</u>	<u>2,935,228</u>	<u>\$ 2,941,390</u>	<u>\$ (6,162)</u>
Receipts Over (Under) Expenditures	103,006	60,792		
Unencumbered Cash, Beginning	2,729,051	2,832,057		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 2,832,057</u>	<u>\$ 2,892,849</u>		

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

<u>Federal Funds</u>		
	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	\$ 142,989	\$ 132,058
	<u>142,989</u>	<u>132,058</u>
Expenditures		
Instruction	<u>142,352</u>	<u>132,058</u>
	<u>142,352</u>	<u>132,058</u>
Receipts Over (Under) Expenditures	637	0
Unencumbered Cash, Beginning	5,237	5,874
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 5,874</u>	<u>\$ 5,874</u>

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 1,000	\$ 10,098
	<u>1,000</u>	<u>10,098</u>
Expenditures		
Instruction	<u>4,000</u>	<u>2,119</u>
	<u>4,000</u>	<u>2,119</u>
Receipts Over (Under) Expenditures	(3,000)	7,979
Unencumbered Cash, Beginning	3,000	0
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 7,979</u>

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 0	\$ 109,806
	<u>0</u>	<u>109,806</u>
Expenditures		
Instruction	0	250,093
General Instruction	0	27,721
	<u>0</u>	<u>277,814</u>
Receipts Over (Under) Expenditures	0	(168,008)
Unencumbered Cash, Beginning	800,000	800,000
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 800,000</u>	<u>\$ 631,992</u>

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

Textbook and Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 69,534	\$ 84,775
	<u>69,534</u>	<u>84,775</u>
Expenditures		
Instruction	122,600	109,763
	<u>122,600</u>	<u>109,763</u>
Receipts Over (Under) Expenditures	(53,066)	(24,988)
Unencumbered Cash, Beginning	104,499	51,433
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 51,433</u>	<u>\$ 26,445</u>

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

Garden Plain High School Activity Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 26,630	\$ 22,938
	<u>26,630</u>	<u>22,938</u>
Expenditures		
Instruction	24,190	20,783
	<u>24,190</u>	<u>20,783</u>
Receipts Over (Under) Expenditures	2,440	2,155
Unencumbered Cash, Beginning	17,756	20,196
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 20,196</u>	<u>\$ 22,351</u>

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014
(With Comparative Actual Totals for the Prior Year Ended June 30, 2013)

Andale High School Activity Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 40,805	40,063
	<u>40,805</u>	<u>40,063</u>
Expenditures		
Instruction	49,609	48,188
	<u>49,609</u>	<u>48,188</u>
Receipts Over (Under) Expenditures	(8,804)	(8,125)
Unencumbered Cash, Beginning	18,240	9,436
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 9,436</u>	<u>\$ 1,311</u>

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andale High School				
"A" Club	\$ 7,279	\$ 36,174	\$ 25,999	\$ 17,454
All Sports-Pass	0	4,050	0	4,050
Art Club	634	597	645	586
Band Club	6,959	68,075	73,081	1,953
BSB/SB Complex	0	340	98	242
Baseball Club	1,016	14,535	12,617	2,934
Basketball Boys Club	3,638	6,070	9,065	643
Basketball Girls Club	336	1,766	2,033	69
Cheerleading	413	13,640	11,969	2,084
Choir Club	2,709	2,451	3,435	1,725
Concessions	8,413	43,970	42,362	10,021
Crime Stoppers	875	0	0	875
Cross Country Club	1,388	4,076	4,476	988
Dance Team	839	8,116	5,337	3,618
Debate/Forensics Club	44	0	0	44
Donations	0	2,168	525	1,643
Drama Club	2,631	9,949	9,368	3,212
Drivers Ed	0	18,550	18,550	0
FCA Club	408	374	475	307
Food Club	3,668	1,120	564	4,224
Football Club	2,205	21,039	20,227	3,017
Foreign Language Club	585	0	0	585
Friends of Rachel	133	0	133	0
Golf Boys Club	155	930	1,044	41
Golf Girls Club	1,257	1,266	2,020	503
Library Club	2,086	806	595	2,297
National Honor Society	1,001	6,112	5,221	1,892
Odyssey of the Mind	150	13,822	13,736	236
Outdoor Disc Club	6	0	0	6
Pop Machines	3,881	1,083	1,209	3,755
Robotics Club	10	2,635	2,549	96
SADD	214	1,507	1,520	201
Sales Tax Gate	0	14,862	14,851	11
Shop Club	10,684	3,533	4,973	9,244
Skills USA Club	289	0	233	56
Softball Club	5,506	6,793	10,041	2,258
Special Projects	0	9,293	5,948	3,345
Stuco	2,642	4,003	4,146	2,499
Stuco Special Projects	3,396	2,157	1,482	4,071
Tech Club	427	216	517	126
Towels	0	146	0	146
Track Club	3,142	5,481	5,479	3,144
Volleyball Club	2,801	6,522	3,778	5,545
Water Study	397	0	0	397
Weightlifting Club	1,321	3,500	4,795	26
Wrestling Club	2,929	3,534	3,659	2,804
Yearbook	1,560	12,139	11,929	1,770
Class of 2013	936	0	936	0
Class of 2014	1,752	1,232	1,483	1,501
Class of 2015	1,012	10,921	9,102	2,831
Class of 2016	364	505	201	668
Class of 2017	0	475	60	415
	<u>92,091</u>	<u>370,533</u>	<u>352,466</u>	<u>110,158</u>

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Garden Plain High School				
FCCLA	\$ 0	\$ 951	\$ 674	\$ 277
Cheerleading Club	(342)	12,557	9,089	3,126
Drama Club	759	383	325	817
Drill Team	1,337	14,683	13,159	2,861
Forensics	1,701	0	15	1,686
Scholar's Bowl	288	5	0	293
National Honor Society	196	930	196	930
Tech Ed Club	441	824	577	688
SADD	1,154	2,413	1,430	2,137
Stuco	3,465	9,342	11,722	1,085
Book Club	140	33	0	173
Kays	1,184	2,737	2,686	1,235
Rachel's Challenge	978	0	0	978
Entrepreneurship	0	30,675	26,376	4,299
Art Club	1,967	2,110	1,536	2,541
Band/Choir	0	565	100	465
Acc. Reader	4,080	66	0	4,146
Shop Club	2,118	6,094	7,409	803
Spanish Club	21	0	0	21
Yearbook Club	4,625	11,724	14,943	1,406
Class of 2013	82	(82)	0	0
Class of 2014	2,274	50	2,142	182
Class of 2015	2,484	12,413	13,143	1,754
Class of 2016	875	1,445	300	2,020
Class of 2017	0	1,338	100	1,238
Athletic Club	0	20,243	12,094	8,149
Girls Golf Club	0	192	161	31
Wrestling Meet	0	2,132	1,816	316
Track Club	0	5,838	2,003	3,835
Volleyball Tourn	0	1,273	1,244	29
Volleyball Club	860	2,276	2,202	934
Girls Basketball Club	3,503	2,770	4,281	1,992
Football Club	13,753	11,307	12,855	12,205
Boys Basketball Club	786	3,160	2,962	984
GPHS BB Classic	0	7,727	4,673	3,054
Wrestling Club	6,386	867	2,344	4,909
PE T-Shirts	0	361	280	81
Weightlifting T-Shirts	0	551	441	110
Weight Club	0	2,053	10	2,043
Football Gate Receipts	0	11,861	11,861	0
Volleyball Gate Receipts	0	4,501	4,501	0
Basketball Gate Receipts	0	11,071	11,071	0
Library Club	5,927	0	5,927	0
Music Club	(1,094)	1,094	0	0
	<u>59,948</u>	<u>200,533</u>	<u>186,648</u>	<u>73,833</u>

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

Fund	Beginning Cash		Cash		Ending Cash
	Balance	Cash Receipts	Disbursements	Balance	
Garden Plain Elementary					
Junior High Stuco	\$ 1,821	\$ 0	\$ 1,821	\$ 0	
Basketball Club	1,930	0	1,930	0	
Volleyball Club	5,707	0	5,707	0	
Drama Club	485	0	485	0	
Band Club	10,427	0	10,427	0	
Library Club	8,815	0	8,815	0	
Yearbook Club	246	0	246	0	
Track	156	0	156	0	
	<u>29,587</u>	<u>0</u>	<u>29,587</u>	<u>0</u>	
 Total Agency Funds	 \$ 181,626	 \$ 571,066	 \$ 568,701	 \$ 183,991	

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2014

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending			Add		Ending Cash Balance
					Unencumbered Cash Balance	Unencumbered Cash Balance	Unencumbered Cash Balance	Encumbrances and Accounts Payable	Encumbrances and Accounts Payable	
School Projects										
Andale High School	\$ 4,928	\$ 0	\$ 0	\$ 4,928	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	0
Garden Plain High School	21,831	0	14,996	29,989	6,838	6,838	6,838	0	0	6,838
Andale Elementary	15,962	0	33,514	39,115	10,361	10,361	10,361	0	0	10,361
Garden Plain Elementary	9,295	0	67,108	31,191	45,212	45,212	45,212	0	0	45,212
Colwich Grade School	14,391	0	\$ 40,446	\$ 45,326	9,511	9,511	9,511	0	0	9,511
Total District Activity Funds	\$ 66,407	\$ 0	\$ 156,064	\$ 150,549	\$ 71,922	\$ 71,922	\$ 71,922	\$ 0	\$ 0	\$ 71,922

FEDERAL AWARD INFORMATION

RENWICK UNIFIED SCHOOL DISTRICT NO. 267
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2014

Grant Title	Federal CFDA No.	Program Amount	Unencumbered		Receipts	Expenditures	Unencumbered Cash 6-30-14
				Cash 7-1-13			
(Passes Through Kansas Department of Education)							
Department of Agriculture							
National School Lunch Program	10.555	\$ 223,253	\$ 0	\$ 223,253	\$ 223,253	\$ 0	
Department of Education							
Title I Low Income	84.010	95,138	0	95,138	95,138	0	
Title II Improving Teacher Quality	84.367	32,276	0	32,276	32,276	0	
		127,414	0	127,414	127,414	0	
(Passes Through ESSDACK)							
Department of Education							
Carl Perkins	84.048	4,644	5,874	4,644	4,644	5,874	
(Passes Through Kansas SRS)							
Department of Health and Human Services							
Medicaid	93.778	52,804	0	52,804	52,804	0	
Total Federal Awards		\$ 408,115	\$ 5,874	\$ 408,115	\$ 408,115	\$ 5,874	